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Industry Circular



Internal Revenue Service

Alcohol, Tobacco, and Firearms Division
Washington, D.C. 20224

Industry Circular No. 70-2

January 12, 1970

Manufacture and Use of Liquor Bottles
made of Aluminum, Tinplate, Tinfree
Steel and Similar Metals

Proprietors of Distilled Spirits Plants,
Manufacturers of Liquor Bottles,
and Others Concerned:

This is to inform you that a Revenue Ruling has been approved and will soon be published authorizing the use of liquor bottles made of aluminum, tinplate, tinfree steel and similar metals for the packaging of any distilled spirits. The ruling will read substantially as follows:

The Director, Alcohol, Tobacco and Firearms Division has ruled that aluminum, tinplate, tinfree steel and similar metals are suitable materials (under prescribed conditions) for the manufacture of "liquor bottles." Accordingly, bottle manufacturers who have properly qualified under the provisions of 26 CFR Part 173 may manufacture "liquor bottles" of such materials subject to the following requirements:

1. The construction shall be rigid.
2. The seams, if any, shall be sealed with a sealant meeting Food and Drug Administration requirements.
3. The lining, if any, and any other surfaces exposed to the contents of such liquor bottles shall consist of a material which meets the requirements of the Food and Drug Administration.
4. The indicia required by 26 CFR 173.33 shall be marked on such liquor bottles having a capacity of $\frac{1}{2}$ pint or more. Such indicia may be applied by lithographing or by embossing.

Distilled spirits plant proprietors who desire to package liqueurs, cocktails, or other specialties in containers made of aluminum, tinplate, tinfree steel and similar metals of a capacity in excess of 8 ounces, or such proprietors who desire to use liquor bottles of any size made of such materials for other than liqueurs, cocktails, or other specialties shall

submit an application to the Director, Alcohol, Tobacco and Firearms Division, Internal Revenue Service, Washington, D. C. 20224, in triplicate for authority to use such bottles. The application shall state the size of the liquor bottle and kind of spirits for which it will be used, and shall be accompanied by a specimen, with label attached, of the liquor bottle and a photograph of such bottle. An application is not required from those proprietors desiring to use liquor bottles meeting the above specified conditions made of aluminum, tinplate, tinfree steel and similar metals of a capacity not in excess of 8 ounces for the packaging of liqueurs, cocktails, or other specialties.

Any inquiries regarding this circular should refer to its number and be addressed to the Director, Alcohol, Tobacco and Firearms Division, Internal Revenue Service, Washington, D. C. 20224, Attention: CP:AT:P.



Harold A. Serr, Director
Alcohol, Tobacco and Firearms Division

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DISTRIBUTION:

DSP.....	31
BOTTLE MANUFACTURERS.....	18
DSP SPECIAL LIST.....	25
(We have no special list for bottle manufacturers)	
SAME AS IRM 6500.....	133
APPLICATION EXAMINERS.....	10
Mr. Watson.....	2
LIBRARY STOCK.....	81
TOTAL	300

Distribution to Region 1/19/70
Distribution to Industry 1/20-21/70



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WASHINGTON, D.C.